II

(Acts whose publication is not obligatory)

COUNCIL

COUNCIL DIRECTIVE

of 7 February 1983

amending Directive 69/73/EEC on the harmonization of provisions laid down by law, regulation or administrative action in respect of inward processing

(83/89/EEC)

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 100 thereof,

Having regard to the proposal from the Commission (1),

Having regard to the opinion of the European Parliament (2),

Having regard to the opinion of the Economic and Social Committee (3),

Whereas experience has shown the advisability of amending Article 18 of Directive 69/73/EEC (4) so that certain compensating products or intermediate products may, unless the holder of the authorization requests the application of Articles 16 and 17, be taxed by the application of customs duties, charges having equivalent effect and agricultural levies pertaining to them at the time when they are released into free circulation; whereas Directive 73/82/EEC (5) should therefore be repealed,

HAS ADOPTED THIS DIRECTIVE:

Article 1

Article 18 of Directive 69/73/EEC shall be replaced by the following:

'Article 18

1. Where the compensating or intermediate products which appear in column 2 of the list contained in the Annex and which result from the processing operations shown in column 3 are released into free circulation in accordance with the conditions set out in Articles 14 and 15, they shall be taxed by the application of customs duties, charges having equivalent effect and agricultural levies pertaining to them at the time when they are released into free circulation in the customs territory of the Community.

However, the holder of an authorization may request that these products be taxed according to the provisions set out in Articles 16 and 17.

2. The competent authorities may allow paragraph 1 to be applied also to the taxation of scrap, waste and residues other than those appearing in the list contained in the Annex. The competent authorities shall, every six months, inform the Commission of the cases where this paragraph is applied.

3. The taxation referred to in paragraphs 1 and 2 shall be applied at most to the quantity of

(1) OJ No C 200, 4. 8. 1982, p. 4.
(2) OJ No C 13, 17. 1. 1983, p. 58.
(3) OJ No C 33, 7. 2. 1983, p. 16.
(4) OJ No L 58, 8. 3. 1969, p. 1.
(5) OJ No L 106, 20. 4. 1973, p. 7.

compensating or intermediate products which corresponds proportionally to the quantity of the other compensating products exported.

4. Any Member State may request the Commission to modify the list. Such requests, together with the cases reported under paragraph 2 shall be examined in the Committee for Customs Processing Arrangements with a view to modifying the list in accordance with the procedure laid down in Article 28 (2) and (3).

5. Where, by virtue of the application of the first indent of paragraph 1 and of paragraph 2, compensating products or intermediate products are released into free circulation free of customs duties, charges having equivalent effect and agricultural levies, the value thereof shall be treated as nil for the purposes of the application of the second indent of Article 17 (b).'

Article 2

In Article 35 the reference to Article 18 of Directive 69/73/EEC shall be deleted.

Article 3

The Annex to this Directive shall be added to Directive 69/73/EEC.

Article 4

Directive 73/82/EEC is hereby repealed.

Article 5

Member States shall take the measures necessary to comply with this Directive not later than 1 July 1983.

Article 6

This Directive is addressed to the Member States.

Done at Brussels, 7 February 1983.

For the Council

The President

H.-J. ROHR

ANNEX

'ANNEX

List of compensating products to which Article 18 applies when these products are released for free circulation

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
1	ex Chapter 2	Edible meat offals	Any working or processing
2	ex 02.01	Off-cuts from operations shown in column 3	Cutting meat from animals of Chapter 1 into portions
3	ex 03.01	Off-cuts from operations shown in column 3	Sawing frozen fillet blocks
4	ex 04.01 A I	Whey	Processing fresh milk
5	ex 04.02 A I	Whey in powder, not containing added sugar	Manufacture of lactose from concentrated whey
6	ex 04.05 A	Un-fertilized eggs	Incubation and hatching of day-old chicks
7	05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush-making hair; waste of such bristles and hair	Any working or processing
8	05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	Any working or processing
9	05.04	Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof	Slaughtering animals of Chapter 1
10	05.05	Fish waste	Any working or processing
11	ex 05.07 B	Powder and waste of feathers or parts of feathers	Any working or processing
12	05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products	Any working or processing
13	ex 05.09	Horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape and hair and waste of these products	Any working or processing
14	ex 05.12	Powder and waste of shells	Any working or processing
15	ex 05.14	Animal products, fresh, chilled or frozen or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	Slaughtering and cutting animals of Chapter 1

No	Tariff heading and description of the compensating products		Processing operations from which they result
1	2		3
16	ex 05.15 B	Heads	Slaughtering and cutting animals of Chapter 1
17	ex 05.15 B	Blood	Slaughtering animals of Chapter 1
18	ex 05.15 B	Eggshells	Separating eggs from shells
19	ex 05.15 B II	Scraps of rind	Skinning of pigmeat
20	ex 09.01 A	Broken coffee	Working or processing raw coffee
21	09.01 B	Husks and skins	Roasting raw coffee
22	ex 09.02 B	Tea powder	Working or processing raw tea; putting into tea-bags
23	10.06 B III	Broken rice	Working or processing of rice
24	11.02 D	Grains, not otherwise worked than kibbled	Working or processing cereals by milling, including malting
25	11.02 G	Germ of cereals	Working or processing cereals by milling, including malting
26	11.09	Wheat gluten, whether or not dried	Working or processing wheat by milling
27	15.01 A	Lard and other pig fat	Slaughtering swine, cutting and boning; rendering bacon
28	ex 15.02	Fats of bovine cattle, sheep or goats	Slaughtering bovine cattle, sheep or goats, cutting and boning
29	ex 15.04	Fish oils	Processing fish into fillets
30	15.06	Other animal oils and fats	Removing fat from stags' shoulders
31	ex 15.07 D II b) 2 aa)	Maize (germ) oil	Processing maize
32	ex 15.07 D II	Residues from refining	Refining crude vegetable oils
33	ex 15.10	Industrial fatty acids, acid oils from refining	1. Refining animal and vegetable oils and fats 2. Bleaching, de-acidifying and hardening products under 1
34	15.10 A	Stearic acid	Manufacturing erucic acid
35	ex 15.11	Glycerol	1. Refining crude vegetable oils, fats from bones and fats from carcasses 2. Bleaching, de-acidifying and hardening products under 1
36	15.17 B	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	Any working or processing